

To the Clerk of Lyon County, State of Kansas

We, the undersigned, officers of

City of Olpe

certify that: (1) the hearing mentioned in the attached publication was held; (2) after the Budget Hearing this budget was duly approved and adopted as the maximum expenditures for the various funds for the year 2019; and (3) the Amount(s) of 2018 Ad Valorem Tax are within statutory limitations.

Tax Lid Limit (from Computation Tab)
Does the City Need to Hold an Election?

Assisted by

Address: _____

Email: _____

Amesbury 2018
County Clerk

Governing Body

CPA Summary

City of Olpe

2019

Computation to Determine Limit for 2019





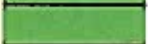
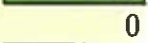



	Amount of Levy
1. Total tax levy amount in 2018 budget	+ \$ 87,987
2. Library levy in 2018 budget	- \$
Other tax entity levy in 2018 budget	- \$
3. Net tax levy	\$ 87,987

2019 Budget Percentage Adjustments

4. New improvements for 2018 :	+ 0
5. Increase in personal property for 2018 :	
5a. Personal property 2018	+ 23,920
5b. Personal property 2017	- 28,636
5c. Increase in personal property (5a minus 5b)	+ 0
	(Use Only if > 0)
6. Valuation of annexed territory for 2018 :	
6a. Real estate	+ 0
6b. State assessed	+ 0
6c. New improvements	+ 0
6d. Total adjustment (sum of 6a, 6b, and 6c)	+ 0
7. Valuation of property that has changed in use during 2018 :	+ 0
8. Expiration of property tax abatements	+ 0
9. Expiration of TIF, Rural Housing, and NR Districts (Incremental assessed value over base)	+
10. Total valuation adjustment (sum of 4, 5c, 6d, 7, 8 & 9)	0
11. Total estimated valuation July 1, 2018	3,139,611
12. Percentage adjustment factor - Line 10 / (Line 11 - Line 10))	0.0000
13. Percentage adjustment increase (12 times 3)	+ \$ 0
14. Consumer Price Index for all urban consumers for calendar year 2017 (5 year average)	1.40%
15. Consumer Price Index adjustment (Line 3 times Line 14)	\$ 1,232
16. Total Percentage Adjustments	\$ 1,232

City of Olpe

2019 Revenue Adjustments

17. Property tax revenues for debt service in 2019 budget:
Property tax revenues for debt service in 2018 budget:
Increase property tax revenues spent on debt service
18. Property tax revenues spent for public building commission and lease payments in the 2019 budget:
(Obligations must have been incurred prior to July 1, 2016)
(Do not include amounts already reported in debt service levy)
- Property tax revenues spent for public building commission and lease payments in the 2018 budget:
Increase property tax revenues spent on public building commission and lease payments
19. Property tax revenues spent on special assessments in the 2019 budget:
(Do not include amounts already reported in debt service levy)
20. Property tax revenues spent on court judgments or settlements and associated legal costs in the 2019
21. Property tax revenues spent on Federal or State mandates (effective after June 30, 2015)
and loss of funding from Federal sources after January 1, 2017 in the 2019 budget:
22. Property tax revenues spent on expenses related to disaster or Federal Emergency in the 2019 budget:
23. Law enforcement expenses - 2019 budget: + 
Law enforcement expenses - 2018 budget: - 
CPI adjustment 1.40% 
Increased law enforcement expenses in 2019 budget: 0
(Do not include building construction or remodeling costs)
24. Fire protection expenses - 2019 budget: + 
Fire protection expenses - 2018 budget: - 
CPI adjustment 1.40% 
Increased fire protection expense in 2019 budget: 0
(Do not include building construction or remodeling costs)
25. Emergency medical expenses - 2019 budget: + 
Emergency medical expenses - 2018 budget: - 
CPI adjustment 1.40% 
Increased emergency medical expenses in 2019 budget: 0

(Do not include building construction or remodeling costs)

26. Total Revenue Adjustments

2019

$$\begin{array}{r} + \quad \underline{\quad\quad\quad} \quad 0 \\ - \quad \underline{\quad\quad\quad} \quad 0 \\ \hline \quad \underline{\quad\quad\quad} \quad 0 \end{array}$$

$$+ \quad \underline{\hspace{2cm}}$$

$$\begin{array}{r} - \quad \underline{\hspace{2cm}} \\ \hline \quad \underline{\hspace{2cm}} \quad 0 \end{array}$$

$$+ \quad \underline{\hspace{2cm}}$$

$$\text{bud}_i + \underline{\hspace{2cm}}$$

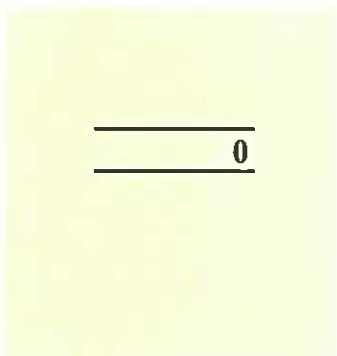
$$+ \quad \underline{\hspace{2cm}}$$

$$: + \quad \underline{\hspace{2cm}}$$

$$+ \quad \underline{\quad\quad\quad} \quad 0$$

$$+ \quad \underline{\quad\quad\quad} \quad 0$$

$$+ \quad \underline{\quad\quad\quad} \quad 0$$



0

Levies on Behalf of Another Political or Governmental Subdivision

27. Library levy - 2019 budget:	+	
Other tax entity levy - 2019 budget:	+	
Other tax entity levy - 2019 budget:	+	
28. Total Levies on Behalf of Another Political or Governmental Subdivision	+	0
29. Total Computed Tax Levy		89,219

Other Tests - Property Tax Decline

Note - In order to use the test, there must be a decline in tax revenues in at least one of the years listed below.

2015 Tax Levy (Less Levy for other Governmental Units)	82,710	
2016 Tax Levy (Less Levy for other Governmental Units)	84,785	None
2017 Tax Levy (Less Levy for other Governmental Units)	87,158	None
2018 Tax Levy (Less Levy for other Governmental Units)	87,987	None

Average Tax Levy (last three years)	86,643
CPI Adjustment of 0.021	1,820
Average Tax Levy Adjusted by CPI	88,463

2019 Total Tax Levy (Less Levy for Other Governmental Units)

Exemption from Election Requirement Yes

Other Tests - Lost Valuation Test

Assessed Valuation Loss

2019 Tax Levy (Less Levy for other Governmental Units)	
2018 Tax Levy (Less Levy for other Governmental Units)	
Change in Levy	0

CPI Adjustment	1,232
2019 Mill Rate (Less Mills for other Governmental Units)	
Loss of Assessed Valuation Multiplied by 2019 Mill Rate	0
Total Adjustment for Loss of Assessed Valuation	1,232

Exemption from Election Requirement

Yes

County Treas Motor Vehicle Estimate	<u>14,376</u>	
County Treas Recreational Vehicle Estimate	<u>131</u>	
County Treas 16/20M Vehicle Estimate		<u>139</u>
County Treas Commercial Vehicle Tax Estimate		<u>686</u>
County Treas Watercraft Tax Estimate		<u>112</u>

Page No. 3

STATEMENT OF CONDITIONAL LEASE-PURCHASE AND CERTIFICATE OF PARTICIPATION*

Item Purchased	Contract Date	Term of Contract (Months)	Interest Rate %	Total Amount Financed (Beginning Principal)	Principal Balance On Jan 1 2018	Payments Due 2018	Payments Due 2019
Fire Station	12/2/2009	120	3.00	185,000	41,046	21,344	21,344
Totals					41,046	21,344	21,344

***If you are merely leasing/renting with no intent to purchase, do not list--such transactions are not lease-purchases.

**Proposed Budget
Year for 2019**

Page No. 7

City of Olpe

FUND PAGE - GENERAL

Adopted Budget

General

	Prior Year Actual for 2017	Current Year Estimate for 2018	Proposed Budget Year for 2019
Resources Available:	151,138	161,614	75,818
Expenditures:			
Fire Department	24,760	36,250	36,250
Lake and Parks	21,250	28,000	28,000
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
Sub-Total detail page	46,010	64,250	64,250
Administration			
Capital Outlay			10,000
Commodities	3,017	3,500	5,000
Contractural	12,560	15,000	16,000
Salaries and Bennefits	48,139	35,000	37,000
Law Enforcement/Municipal Court	329	500	623
Sidewalk Replacement	0	8,000	9,500
Street Lighting	12,593	12,700	14,000
Streets and Highways	2,355	8,000	8,000
Transfer to:			
Capital Improvements	11,490	0	0
Cash Forward (2019 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	136,493	146,950	164,373
Unencumbered Cash Balance Dec 31	14,645	14,664	xxxxxxxxxxxxxxxxxxx
2017/2018/2019 Budget Authority Amount:	151,052	153,520	164,373
	Non-Appropriated Balance		
	Total Expenditure/Non-Appr Balance		164,373
	Tax Required		88,555
Delinquent Comp Rate:	0.8%		664
Amount of 2018 Ad Valorem Tax			89,219

CPA Summary

Page No. 7c

City of Olpe

2019

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Special Highway	Prior Year Actual for 2017	Current Year Estimate for 2018	Proposed Budget Year for 2019
Unencumbered Cash Balance Jan 1	84,638	115,553	134,163
Receipts:			
State of Kansas Gas Tax	14,358	14,560	14,610
County Transfers Gas	1,723	1,650	1,650
Sales/Use Tax	51,097	52,000	52,000
Interest on Idle Funds	336	400	400
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	67,514	68,610	68,660
Resources Available:	152,152	184,163	202,823
Expenditures:			
Contractual	36,599	50,000	200,000
Cash Forward (2019 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	36,599	50,000	200,000
Unencumbered Cash Balance Dec 31	115,553	134,163	2,823
2017/2018/2019 Budget Authority Amount	125,000	170,000	200,000

Adopted Budget

Capital Improvements	Prior Year Actual for 2017	Current Year Estimate for 2018	Proposed Budget Year for 2019
Unencumbered Cash Balance Jan 1	119,031	148,836	87,942
Receipts:			
County Sales/Use Tax	23,264	0	0
Transfer From:			
General Fund	11,490	0	0
Interest on Idle Funds	382	450	400
Miscellaneous	1,013		
Does miscellaneous exceed 10% Total Rec			
Total Receipts	36,149	450	400
Resources Available:	155,180	149,286	88,342
Expenditures:			
Capital Outlay		50,000	50,000
Fire Station Lease Purchase	6,344	6,344	6,344
Equipment Purchases		5,000	5,000
Cash Forward (2019 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	6,344	61,344	61,344
Unencumbered Cash Balance Dec 31	148,836	87,942	26,998
2017/2018/2019 Budget Authority Amount	61,344	61,344	61,344

CPA Summary

City of Olpe

2019

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Christmas Candy	Prior Year Actual for 2017	Current Year Estimate for 2018	Proposed Budget Year for 2019
Unencumbered Cash Balance Jan 1	1,256	1,127	835
Receipts:			
Donations	0	0	0
Interest on Idle Funds	8	8	8
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	8	8	8
Resources Available:	1,264	1,135	843
Expenditures:			
Supplies	137	300	300
Cash Forward (2019 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	137	300	300
Unencumbered Cash Balance Dec 31	1,127	835	543
2017/2018/2019 Budget Authority Amount	300	300	300

Adopted Budget

Sewer Loan & Interest	Prior Year Actual for 2017	Current Year Estimate for 2018	Proposed Budget Year for 2019
Unencumbered Cash Balance Jan 1	2,837	2,701	2,565
Receipts:			
Transfer From:			
Sewer Utility	36,500	36,500	36,500
Interest on Idle Funds	8	8	7
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	36,508	36,508	36,507
Resources Available:	39,345	39,209	39,072
Expenditures:			
Revolving Loan Payment	36,644	36,644	36,644
Cash Forward (2019 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	36,644	36,644	36,644
Unencumbered Cash Balance Dec 31	2,701	2,565	2,428
2017/2018/2019 Budget Authority Amount	36,644	36,644	36,644

CPA Summary

City of Olpe

2019

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Sewer Utility	Prior Year Actual for 2017	Current Year Estimate for 2018	Proposed Budget Year for 2019
Unencumbered Cash Balance Jan 1	22,691	21,417	21,417
Receipts:			
Charges for Services	54,935	55,000	55,500
Cleaning/Connection Fees	400	400	400
Interest on Idle Funds	49	100	100
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	55,384	55,500	56,000
Resources Available:	78,075	76,917	77,417
Expenditures:			
Capital Outlay			
Commodities	2,530	2,000	2,000
Contractual	8,964	8,000	8,500
Salaries and Benefits	8,664	9,000	9,000
Transfer To:			
Sewer Loan & Interest	36,500	36,500	36,500
Cash Forward (2019 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	56,658	55,500	56,000
Unencumbered Cash Balance Dec 31	21,417	21,417	21,417
2017/2018/2019 Budget Authority Amount	57,000	57,000	56,000

Adopted Budget

Water Maintenance	Prior Year Actual for 2017	Current Year Estimate for 2018	Proposed Budget Year for 2019
Unencumbered Cash Balance Jan 1	56,581	57,761	33,961
Receipts:			
Transfer From:			
Water Utility	957	950	950
Interest on Idle Funds	223	250	250
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	1,180	1,200	1,200
Resources Available:	57,761	58,961	35,161
Expenditures:			
Repairs and Maintenance	0	25,000	25,000
Cash Forward (2019 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	0	25,000	25,000
Unencumbered Cash Balance Dec 31	57,761	33,961	10,161
2017/2018/2019 Budget Authority Amount	25,000	25,000	25,000

CPA Summary

City of Olpe

2019

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Water Utility	Prior Year Actual for 2017	Current Year Estimate for 2018	Proposed Budget Year for 2019
Unencumbered Cash Balance Jan 1	6,177	892	14,709
Receipts:			
Charges for Services	172,433	175,000	177,000
Connection Fees	600	700	700
Penalties	3,745	4,000	4,500
County Sales/Use Tax	0	24,000	25,000
Other Water Sales	9,926	10,000	10,000
Interest on Idle Funds	9	15	20
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	186,713	213,715	217,220
Resources Available:	192,890	214,607	231,929
Expenditures:			
Capital Outlay			
Commodities	76,773	65,000	70,000
Contractural	17,363	16,000	18,000
Salaries and Benefits	18,163	19,100	20,000
Kansas Water Protection Fee	294	400	500
USDA Rural Development Payments	78,448	98,448	98,448
Transfer To:			
Water Maintenance	957	950	950
Cash Forward (2019 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	191,998	199,898	207,898
Unencumbered Cash Balance Dec 31	892	14,709	24,031
2017/2018/2019 Budget Authority Amount	233,646	199,898	207,898

CPA Summary

NOTICE OF BUDGET HEARING

The governing body of
City of Olpe
will meet on July 9, 2018 at 6:45 PM at Olpe City Hall for the purpose of
hearing and answering objections of taxpayers relating to the proposed use of all funds and the amount of ad valorem tax.
Detailed budget information is available at Olpe City Hall and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2019 Expenditures and Amount of 2018 Ad Valorem Tax establish the maximum limits of the 2019 budget.
Estimated Tax Rate is subject to change depending on the final assessed valuation.

FUND	Prior Year Actual for 2017		Current Year Estimate for 2018		Proposed Budget for 2019		
	Expenditures	Actual Tax Rate *	Expenditures	Actual Tax Rate *	Budget Authority for Expenditures	Amount of 2018 Ad Valorem Tax	Estimate Tax Rate *
General	136,493	28.652	146,950	28.426	164,373	89,219	28.417
Debt Service							
Library							
Special Highway	36,599		50,000		200,000		
Capital Improvements	6,344		61,344		61,344		
Christmas Candy	137		300		300		
Sewer Loan & Interest	36,644		36,644		36,644		
Sewer Utility	56,658		55,500		56,000		
Water Maintenance			25,000		25,000		
Water Utility	191,998		199,898		207,898		
Non-Budgeted Funds-A	1,924						
Totals	466,797	28.652	575,636	28.426	751,559	89,219	28.417
Less: Transfers	48,947		37,450		37,450		
Net Expenditure	417,850		538,186		714,109		
Total Tax Levied	87,158		87,987		XXXXXXXXXXXXXXXXXX		
Assessed							
Valuation	3,041,988		3,095,309		3,139,611		
Outstanding Indebtedness,							
January 1,	2016		2017		2018		
G.O. Bonds	666,454		590,110		531,164		
Revenue Bonds	0		0		0		
Other	271,981		243,549		214,230		
Lease Purchase Principal	79,827		60,712		41,046		
Total	1,018,262		894,371		786,440		

*Tax rates are expressed in mills

Joyce M. Wilson

City Official Title: City Clerk

City of Olpe

2019

2019 Neighborhood Revitalization Rebate

Budgeted Funds for 2019	2018 Ad Valorem before Rebate**	2018 Mil Rate before Rebate	Estimate 2019 NR Rebate
General			0
Debt Service			0
Library			0
			0
			0
			0
			0
			0
			0
			0
			0
			0
			0
TOTAL	0	0.000	0

2018 July 1 Valuation: 3,139,611

Valuation Factor: 3,139.611

Neighborhood Revitalization Subj to Rebate: 58,863

Neighborhood Revitalization factor: 58.863

**This information comes from the 2019 Budget Summary page. See instructions tab #13 for completing the Neighborhood Revitalization Rebate table.

[illegible]